

WHAT IS CLAIMED IS:

1. A magnetic recording medium comprising:
a non-magnetic supporter;
a first magnetic layer; and
a second magnetic layer on which magnetic paints made of different ferromagnetic materials are applied in order of the first magnetic layer and the second magnetic layer on the non-magnetic supporter, wherein both the first magnetic layer and the second magnetic layer include polyester polyol having an alicyclic framework and a polyurethane resin composed of diisocyanate.
2. The magnetic recording medium according to claim 1, wherein the content of the polyurethane resin has its mixing ratio relative to the weight of magnetic powder is the same in the first magnetic layer and the second magnetic layer.
3. The magnetic recording medium according to claim 1, wherein tertiary amine or metal sulfonate is included in the polyurethane resin.
4. The magnetic recording medium according to claim 2, wherein tertiary amine or metal sulfonate is included in the polyurethane resin.
5. A magnetic recording medium having magnetic recording layers of multiple layers in which a first magnetic layer and a second magnetic layer are applied in order on a non-magnetic supporter, wherein the first magnetic layer includes carbon black having an average particle size of 80 nm or smaller and an abrasive having Mohs scale of 6 or higher, and the second magnetic layer includes MT carbon black having an average particle size of 200 nm to 400 nm and an abrasive having Mohs scale of 6 or higher.
6. The magnetic recording medium according to claim 5, wherein assuming that the thickness of the first magnetic layer is t_1 , the thickness of the second magnetic layer is t_2 and the particle size of the abrasive is r , when t_1 is not larger than t_2 , the following relation is satisfied.

$$0.5 \times t_2 \leq r \leq t_2.$$

7. The magnetic recording medium according to claim 6, wherein the thickness t_2 of the second magnetic layer is not smaller than $0.2 \mu\text{m}$ and not larger than $1.0 \mu\text{m}$.